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Montana. Dept. of Revenue
Annual financial report of the Liquor Enterprise Fund administered by the Department

1990 ANNUAL FINANCIAL REPORT of the Liquor Enterprise Fund

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1990

ANNUAL FINANCIAL REPORT

OF THE

LIQUOR ENTERPRISE FUND

ADMINISTERED BY THE

DEPARTMENT OF REVENUE

ADMINISTRATIVE OFFICERS

DENIS L. ADAMS. DIRECTOR, DEPARTMENT OF REVENUE

GARY BLEWETT. ADMINISTRATOR, LIQUOR DIVISION


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GENERAL INFORMATION

The Liquor Division administers the provisions of Title 16, Chapters 1 through 6, Montana Code Annotated which relates to the control, sale and distribution of beverages and the licensing of manufacturers, wholesalers and retailers of alcoholic beverages. The following is a summary of activities for each of the four bureaus of the Liquor Division in FY 1990:

STORES - The Division operated 126 outlets in FY 1990, 30 state employee operated stores and 96 stores operated by agents under contract with the Department of Revenue. Stores Bureau District Supervisors and Auditors performed 425 store visits and conducted 112 audits. The Division's profit from sales based on the standards in the appropriation act increased 9.8% from $3,789,483 in FY 1989 to $4,162,346 in FY 1990. Profit as a percent of net sales increased from 10.90% in FY 1989 to 12.02% in FY 1990. State employee operated stores and agency expenses were reduced from $4,165,234 in FY 1989 to $4,027,728 in FY 1990. Store expenses as a percent of net sales decreased from 11.98% in FY 1989 to 11.62% in FY 1990. Units sold declined by 2.7% while gross sales decreased by a fraction of a percent. This indicates that the flattening of the sales declines of the past several years is continuing for a second year. The average per unit sale increased by 2% from $8.35 in FY 1989 to $8.55 in FY 1990.

WAREHOUSE - The warehouse received 489,336 cases from suppliers in FY 1990 compared to 466,749 cases in FY 1989, for an increase of 4.8%. Cases shipped from the warehouse to state liquor stores/agencies totaled 449,887 cases in FY 1990 compared to 488,944 cases in FY 1989, a decrease of 8.0%. The number of actual shipments from the warehouse to stores/agencies decreased from 3,489 in FY 1989 to 2,886 in FY 1990, a decrease of 17.3%.

PURCHASING - The purchasing bureau ordered and maintained inventory on approximately

755 regular listed products consisting of 623 spirits, 47 dessert wines, and 85 table wines. In addition, inventory was also maintained on 45 "variable supply", 28 "collectible", 7 "warehouse", 25 "seasonal", and 4 "promotional" items. Orders for ceramics, holiday gift items and gift wrap were processed and distributed. Retail pricing requests were researched on approximately 85 products not carried in stock, and 295 special orders were processed and distributed. During fiscal 1990, 90 new products were introduced and 120 existing items discontinued. Preparation for converting the product supply to warehouse bailment began in FY1990 in which the average monthly inventory of $4 million would be maintained in the warehouse by suppliers rather than the state, which has the result of releasing $4 million to the general fund in FY1991.

LICENSING - A total of 3,236 licenses, vendor permits and winery registrations were issued in FY 1990, 2,937 of which were for the retail sale of distilled spirits, beer or wine. A total of 847 special permits and 386 catering permits were issued. A grand total of 4,468 licenses/permits were issued in FY 1990 compared to 4,550 in FY 1989, a 1.8% decrease. The Licensing Bureau held 21 contested case hearings during the year. License transfers numbered 331 compared with 338 transfers in the prior year, 2.0% decrease. New license applications numbered 69 compared with 84 in the prior year, a 21.7% decrease.

Department of Revenue – Liquor Enterprise Fund
Comparative Balance Sheet
June 30, 1990 & 1989

	1990	1989
Assets		
Current Assets		
Cash		
Petty Cash Funds	$ 2,535	$ 3,060
Change Funds in Stores	14,400	16,800
Cash in Treasury	368,225	1,859,724
Cash on Hand	517,075	386,177
Total Cash	$ 902,235	$ 2,265,761
Receivables		
Employee Expense Advances	$ 1,100	$ 700
Receivables From Agents	22,177	19,212
Due From Other Funds	16,789	12,067
Accounts Receivable - Freight Claims	152,073	4,436
Total Receivables	$ 192,139	$ 36,415
Supplies Inventory	$ 24,341	$ 37,182
Merchandise Inventory		
In Stores	$ 4,478,790	$ 4,887,379
In Warehouse	5,782,279	2,652,687
Total Merchandise Inventories	$ 10,261,069	$ 7,540,066
Prepaid Rent	$ 47,067	$ 52,773
Total Current Assets	$ 11,426,851	$ 9,932,197
Fixed Assets		
Warehouse Building	$ 1,736,218	$ 1,736,218
Furniture and Equipment	749,150	877,014
Less Allowance for Depreciation	(1,019,349)	(1,057,106)
Total Fixed Assets	$ 1,466,019	$ 1,556,126
Agency Store Compliance Bond Deposits	$ 81,000	$ 0
Total Assets	$ 12,973,870	$ 11,488,323
Liabilities and Fund Equity		
Current Liabilities		
Accounts Payable	$ 4,145,796	$ 3,165,622
Liability For Compensated Absences	236,782	248,334
Accountability For Agency Store Deposits	86,500	0
Deferred License Revenues	887,600	1,077,900
Fund Equity		
Retained Earnings	5,702,020	5,081,295
Contributed Capital	1,915,172	1,915,172
Total Liabilities and Fund Equity	$ 12,973,870	$ 11,488,323

See accompanying notes to financial statements

Department of Revenue – Liquor Enterprise Fund
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
For The Years Ended June 30, 1990 and 1989

	1990		1989	
Gross Liquor & Wine Sales		$ 44,048,052		$ 44,216,200
Less Discounts Granted		542,200		553,738
Adjusted Gross Liquor & Wine Sales		$ 43,505,852		$ 43,662,462
Less Cost of Goods Sold				
Beginning Inventory, July 1	$ 7,540,066		$ 7,485,669	
Liquor & Wine Purchases	26,059,379		23,812,621	
Freight to Warehouse	629,897		611,765	
Freight to Stores	428,212		486,213	
Goods Available for Sale	$ 34,657,554		$ 32,396,268	
Ending Inventory, June 30	10,261,069	24,396,485	7,540,066	24,856,202
Gross Income from Liquor & Wine Sales		$ 19,109,367		$ 18,806,260
License Fee Revenue		1,661,818		1,511,520
Other Income		30,457		18,071
Gross Income		$ 20,801,642		$ 20,335,851
Operating Expenses:				
Salaries	$ 2,143,333		$ 2,215,065	
Employee Benefits	589,731		627,874	
Contracted Services	1,460,902		1,359,682	
Supplies & Materials	80,745		78,372	
Communications	114,985		121,373	
Travel	19,228		17,556	
Rent	592,050		658,969	
Utilities	104,913		120,974	
Repairs & Maintenance	47,924		46,833	
Breakage, Shortages, & Bad Checks	28,829		27,044	
Other Expenses	7,837		12,249	
Depreciation	102,504		92,174	
Audit Costs	26,979		48,600	
Office of Legal Affairs	53,158		30,932	
Data Processing Division Expenses	454,736		422,380	
Investigations & Enforcement Costs	280,319	6,108,173	268,390	6,148,467
Operating Income		$ 14,693,469		$ 14,187,384
Less Operating Transfers Out for Licenses & Taxes:				
Liquor License Fees	$ 1,661,818		$ 1,511,520	
Liquor Excise Tax	5,434,746		5,438,423	
Liquor License Tax	3,396,716		3,399,014	
Wine Tax	37,843	10,531,123	48,944	10,397,901
Net Income from Operations		$ 4,162,346		$ 3,789,483
Less Operating Transfers Out of Profits		3,500,000		3,600,000
Net Addition(Deduction) to Retained Earnings		$ 662,346		$ 189,483
Retained Earnings, July 1	$ 5,081,295		$ 4,941,492	
Prior Year Net Adj. of Income/Expenses	(41,621)	5,039,674	(49,680)	4,891,812
Retained Earnings, June 30		$ 5,702,020		$ 5,081,295

See accompanying notes to financial statements

Department of Revenue – Liquor Enterprise Fund
Comparative Statement of Changes in Financial Position
For The Years Ended June 30, 1990 and 1989

	1990	1989
Sources of Working Capital:		
Operations:		
Net Income From Operations	$ 4,162,346	$ 3,789,483
Item Not Requiring Working Capital-Depreciation	102,504	92,174
Excess Agency Deposits over Accountability	5,500	0
	$ 4,270,350	$ 3,881,657
Net Prior Year Income/Expenditure Corrections	(41,621)	(49,680)
Total Sources of Working Capital	$ 4,228,729	$ 3,831,977
Uses of Working Capital:		
Acquisition of Fixed Assets	$ 12,397	$ 92,750
Net Profits Distributed to General Fund	3,500,000	3,600,000
Total Uses of Working Capital	$ 3,512,397	$ 3,692,750
Net Increase (Decrease) in Net Working Capital	$ 716,332	$ 139,227
Elements of Net Increase (Decrease) in Net Working Capital:		
Cash	$ (1,363,526)	$ (601,833)
Accounts Receivable	151,002	(32,348)
Supplies Inventory	(12,841)	(2,046)
Due from other Funds	4,722	19,033
Prepaid Expenses	(5,706)	(2,037)
Merchandise Inventory	2,721,003	184,039
Accounts Payable	(980,174)	561,269
Liability for Compensated Absences	11,552	13,150
Deferred License Revenues	190,300	0
Net Increase (Decrease) in Working Capital	$ 716,332	$ 139,227

See accompanying notes to financial statements

Department of Revenue

Notes to Financial Statements

June 30, 1990

Summary of Significant Accounting Policies

This summary of significant accounting policies of the Department of Revenue, as they pertain to the Liquor Enterprise Fund, is presented to assist the reader in understanding the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) except where noted otherwise and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared in accordance with GAAP as prescribed in the pronouncements of the Governmental Accounting Standards Board of the American Institute of Certified Public Accountants except where noted otherwise. The Liquor Enterprise Fund is a component unit of the State of Montana reporting entity.

Basis of Accounting

This financial report is prepared from the Statewide Budget and Accounting System (SBAS) which allows full accrual accounting for enterprise operations. "At the end of a fiscal year, all valid obligations against an appropriation are to be accrued as expenditures as provided by law." (Montana Operations Manual, 2-240-40) By law liquor must be paid for before it is taken from a store, no credit sales being allowed, so that all receipts are on the cash basis and are recorded in SBAS. All expenditures at fiscal year end are recorded on the accrual basis in SBAS.

Recasting of FY89 Financial Statements & Prior Year Adjustments

In order to present comparative financial statements the FY89 Financial Statements have been recast to include license fee revenues. The 1989 Legislature required that license fees be deposited into the Enterprise Fund account and then transferred to the General Fund beginning in FY90.

Prior year adjustments consist of corrections between accounting periods that have not been reported in current year operations. Early "cutoffs" in SBAS that do not allow input of complete information on a given year require correction of SBAS figures for the financial statements.

Matching Revenues With Expenditures

Legal Compliance VS. GAAP Reporting

Support Services

The legislature appropriates liquor enterprise fund moneys to support divisions within the Department of Revenue. The appropriated amounts do not relate directly to the services performed for the Liquor Division by these support divisions. SBAS expenditure records demonstrate compliance with appropriation laws and there is no attempt in SBAS to relate expenditures with actual services rendered. Consequently the financial statements prepared from SBAS show expenditures in accordance with legal compliance. An analysis of services rendered by the various support divisions result in the following estimates of those actual support services rendered to the Liquor Division.

Support Division	1990 Merchandising	1990 Licensing	1990 Total	1989 Merchandising	1989 Licensing	1989 Total
Centralized Services	$ 215,075	$ 30,725	$ 245,800	$ 233,755	$ 33,394	$ 267,149
Director's Office	169,712	131,998	301,710	159,563	124,105	283,668
Investigation & Enf.	3,894	42,838	46,732	7,235	79,583	86,818
Data Processing	231,090	11,004	242,094	273,018	13,001	286,019
Total Costs	$ 619,771	$ 216,565	$ 836,336	$ 673,571	$ 250,083	$ 923,654

Licensing Revenues of the Liquor Division

The Liquor Division is appropriated funds from the Liquor Enterprise Fund for administering a licensing program which produces considerable revenues that are deposited intact to the General Fund of the State of Montana. These revenues are shown in the following statement. All revenues have been deposited directly to the General Fund. All license renewal fees are due on June 30 and are for the following fiscal year. All license revenues are accounted for as revenues in the license year instead of when received. At June 30, 1989 $1,077,900 in liquor license fees received were deferred to the following year. These are shown as deferred revenues in the General Fund of the State of Montana.

	1990	1989
Revenue Produced:		
Liquor Licenses	$ 967,398	$ 895,110
Beer Licenses	326,228	250,354
Wine Licenses	230,855	214,065
Liquor Distiller or Manufacturer Licenses	0	(100)
Wholesale Beer Licenses	19,100	16,800
Wholesale Wine Licenses	12,600	12,400
Brewer or Beer Importer Licenses	11,200	16,300
Winery or Wine Importer Licenses	3,600	10,125
New License Processing Fee	8,221	7,973
License Transfer and Processing Fee	36,289	30,366
Vendor Permits & Agent Registration Fees	3,600	1,300
Mortgage Fees - Add	2,430	2,340
Mortgage Fees - Remove	1,900	1,720
Fines	38,397	52,767
Total Licenses and Related Revenues	$ 1,661,818	$ 1,511,520

Proper Matching of Revenues and Expenditures

Using the above information and information from the financial statements the proper matching of revenues and expenditures for the licensing and merchandising activities can be summarized as follows:

Licensing Operations

	1990		1989	
Total Licenses and Related Revenues		$ 1,661,818		$ 1,511,520
Expenditures:				
Administration at 39.38%	$ 93,178		$ 78,972	
Licensing Bureau	217,175		169,412	
Support Divisions from Above:				
Centralized Services	30,725		33,394	
Director's Office	131,998		124,105	
Investigations & Enforcement Division	42,838		79,583	
Data Processing Division	11,004		13,001	
Total Expenditures Related to Licensing		526,918		498,467
Net Profits - Licensing Operations		$ 1,134,900		$ 1,013,053

Merchandising Operations

	1990		1989	
Gross Income Less Taxes		$ 10,270,519		$ 9,937,950
Expenditures:				
Administration at 60.62%	$ 143,434		$ 121,567	
Purchasing Bureau	107,272		127,323	
Warehouse Bureau	291,995		283,122	
Liquor Stores	3,998,898		4,165,234	
Stores Bureau Administration	317,193		340,361	
Depreciation	102,504		92,174	
Support Divisions from Above:				
Centralized Services	215,075		233,755	
Director's Office	169,712		159,563	
Investigations & Enforcement Division	3,894		7,235	
Data Processing Division	231,090		273,018	
Total Expenditures Related to Merchandising		$ 5,581,067		$ 5,803,352
Net Profits - Merchandising Operations		$ 4,689,452		$ 4,134,598

Because records were not available in all instances, some of the above figures are estimates. For this reason the financial statements were prepared directly from SBAS. The Department of Revenue requested changes in the appropriations from the Liquor Enterprise Fund so that expenditures could be more properly matched with revenues. The legislature has changed amounts appropriated in an attempt to make them more equitable and now requires that license revenues be passed through the Enterprise Fund to achieve proper matching of revenues with expenses.

Operating Transfers Out

Liquor excise tax revenues are required by law to be distributed monthly to the General Fund. Other liquor tax revenues and liquor profits are distributed either monthly or quarterly in accordance with legal requirements and the availability of cash in the Liquor Enterprise Fund. The amounts distributed are shown as operating transfers in the financial statements.

Legislative Requirements Concerning Profits and Expense Limitations

The 1989 Legislature in House Bill No. 100 stated as follows:

> "Liquor Division proprietary funds necessary to maintain adequate inventories of liquor and wine and to operate the state liquor operation are appropriated. During the 1991 biennium, the division shall attempt to return at least 10 % of net sales. Net sales are gross sales less discounts and all taxes collected. The division shall limit operational expenses of the liquor merchandising system to not more than 15 % of net sales. Operational expenses may not include product costs, freight charges, expenses allocable to other divisions, or licensing bureau expenses."

During the year ended June 30, 1990 the Department realized profits of $4,162,346. This represented 12.02% of net sales as defined in House Bill No. 100.

Operating Expenses as defined above for the year ended June 30, 1990 amounted to 14.28 % of net liquor sales for the year.

The following schedule shows calculations of percentages based on requirements of HB 100:

	1990
Sales less Discounts	$ 43,505,852
Less Taxes	8,869,305
"Net Sales" per HB 100	$ 34,636,547
Profits	$ 4,162,346
Percent of "Net Sales"	12.02%
Total Expenses	$ 6,108,173
Less:	
Depreciation	102,504
Breakage, Shortages & Bad Checks	28,829
Audit Costs	26,979
Office of Legal Affairs	53,158
Data Processing	454,736
Investigations & Enforcement	280,319
Licensing Bureau Costs	217,175
Expense Adjustments per HB 100	$ 1,163,700
Operating Expenses per HB 100	$ 4,944,473
Percent of "Net Sales"	14.28%

Inventories

The Liquor Division maintains a periodic inventory system for the liquor inventories in the state liquor warehouse and state liquor stores. The liquor inventories in this system are valued at the "most recent cost plus freight" basis. This method does not conform with generally accepted accounting principles which require the reporting of inventories at the lower of cost or market value. However, because price adjustments occur quarterly at August 1, November 1, February 1, and May 1, and two months of inventory turnover occur between May 1 and fiscal year end - June 30, the effects of such valuation method on the fiscal year end inventory are considered insignificant to the total value of the inventory.

Leases

The Liquor Division had leases on 13 State Liquor Stores as of June 30, 1990. Most leases have been for five or ten year terms with five year renewal options. Current leases negotiated contain a termination clause allowing the Department to discontinue a lease to permit either a conversion to an agency store or to eliminate a state store if funding is withdrawn. However, the majority of the store leases are long term obligations which bind the Department to payment of rental consideration for the full lease term. Lessors furnish and maintain the buildings and most fixtures. The leases are classified as operating leases. Lease costs were $575,832 and $643,906 for fiscal years 1990 and 1989 respectively. Lease rentals are recorded as expenditures over the lease term as they become payable. The current commitments under these leases provided for the following minimum lease payments:

Year Ending June 30	Operating Leases
1991	$ 273,118
1992	144,050
1993	13,310
1994	0
1995	0
	$ 430,478

Retirement Plans

The Department of Revenue participates in the Public Employee's Retirement System (PERS). The Liquor Division's contribution share for the fiscal years 1990 and 1989 was 6.417 percent of gross wages. The employee's contribution share was 6.15 and 6.00 percent of gross wages for 1990 and 1989 respectively. Total retirement plan expenses were $126,775 and $127,585 for fiscal years 1990 and 1989 respectively.

PERS provides retirement services to state employees and employees of contracting political subdivisions. Benefit eligibility is age 60 with at least 5 years of service; age 65 regardless of service; or 30 years of service regardless of age. Actuarially reduced benefits may be taken after 25 years of service or at age 50 with at least 5 years of service.

Because of the multi-employer nature of PERS, actuarial disclosures for Liquor Division employees only are not available. At June 30, 1990, the Public Employees' Retirement System was determined to be actuarially sound.

General Fixed Assets and Depreciation

The Liquor Division's fixed assets are recorded in the State's Property Accountability and Management System (PAMS). PAMS includes all assets with a useful life of more than one year and a unit cost of $200 or more. The following information regarding Liquor Division assets is from PAMS.

Department of Revenue - Liquor Enterprise Fund

Statement of Fixed Assets

As of June 30, 1990

	Balance June 30, 1990
Building	$ 1,736,218
Equipment	749,150
Total	$ 2,485,368

The state's liquor warehouse is located on Airport Road in Helena, Montana. This warehouse was occupied in February of 1978. House Bill No. 712 of the 1975 Legislative Session appropriated $1,920,000 from the Long Range Building Program Account for the construction of the warehouse. The Long Range Building Program Account is financed by Cigarette Tax revenues and there is no outstanding indebtedness of the State directly related to the liquor warehouse. The amount expended on the liquor warehouse and equipment from this account is considered as contributed capital to the liquor enterprise and is reflected as such in these financial statements. Depreciation of the warehouse is included in operating expenses. A forty year useful life and the straight line method of depreciation is used.

Depreciation of the other Liquor Division assets is provided automatically by PAMS using various applicable useful lives applied on a straight line basis.

Compensated Absences

Based on a calendar year employees can accumulate vacation leave up to twice the number of leave days earned annually. Sick Leave earned annually can be accumulated without limitation. Upon termination, the employee is paid at the most recent salary level all accumulated vacation leave and 25% of the accumulated sick leave. The liabilities associated with accumulated vacation and sick leave at fiscal year end are shown in the financial statements in accordance with GAAP.

Those liabilities are as follows:

	1990	1989
Vacation Leave	$ 156,339	$ 165,077
Sick Leave at 25%	78,270	82,762
Compensatory Time	2,173	495
	$ 236,782	$ 248,334

Insurance

Most assets of the Liquor Division are protected under the Statewide Insurance Program administered by the Department of Administration. The Department's Liquor Warehouse is included in the State's "All-Risk" policy and all stock in the warehouse and the stores is self-insured by the state with insurance reserves being held by the Department of Administration.

All Liquor Division vehicles are covered under the Comprehensive Automobile Liability Policy obtained by the Department of Administration.

The Department is indemnified against losses due to dishonest acts of employees under the State's Blanket Public Employee's Faithful Performance Bond.

Additional Information

The following schedules are presented as additional information to the financial statements and include some information from other state accounting entities. Although not necessary for an understanding of the statements of the Liquor Enterprise Fund, these schedules amplify information about that fund and include information about other revenues from the sale of alcoholic beverages in the state of Montana that are deposited directly in other accounting entities.

Department of Revenue – Liquor Enterprise Fund
Comparative Statement of Operating Expenses by Responsibility Center
For the Years Ended June 30, 1990 and 1989

	1990	1989
Administration:		
Salaries	$ 123,107	$ 119,868
Employee Benefits	25,992	24,504
Contracted Services	51,207	22,283
Supplies & Materials	11,897	8,411
Communications	5,724	5,960
Travel	6,815	709
Rent	3,161	14,496
Utilities	0	0
Repairs & Maintenance	8,379	3,974
Other Expenses	330	334
	$ 236,612	$ 200,539
Licensing Bureau:		
Salaries	$ 125,807	$ 109,008
Employee Benefits	29,684	26,448
Contracted Services	38,118	13,527
Supplies & Materials	8,270	6,356
Communications	13,449	13,098
Travel	1,024	212
Rent	0	0
Utilities	0	0
Repairs & Maintenance	140	232
Other Expenses	683	531
	$ 217,175	$ 169,412
Purchasing Bureau:		
Salaries	$ 78,519	$ 78,460
Employee Benefits	18,290	17,378
Contracted Services	2,198	21,161
Supplies & Materials	2,271	3,625
Communications	5,226	5,895
Travel	375	359
Rent	0	0
Utilities	0	0
Repairs & Maintenance	132	85
Other Expenses	261	360
	$ 107,272	$ 127,323

Schedule continued on next page

Department of Revenue – Liquor Enterprise Funds
Comparative Statement of Operating Expenses by Responsibility Center (continued)
For the Years Ended June 30, 1990 and 1989

	1990	1989
Warehouse Bureau:		
Salaries	$ 185,978	$ 177,741
Employee Benefits	54,999	52,342
Contracted Services	4,921	7,016
Supplies & Materials	4,474	2,786
Communications	4,028	3,689
Travel	117	93
Rent	325	208
Utilities	32,335	35,571
Repairs & Maintenance	3,131	3,034
Other Expenses	1,237	642
	$ 291,545	$ 283,122
Liquor Stores:		
Salaries	$ 1,481,498	$ 1,577,970
Employee Benefits	426,138	474,301
Contracted Services	1,345,545	1,253,928
Supplies & Materials	24,067	28,436
Communications	23,204	28,057
Travel	47	15
Rent	588,380	644,266
Utilities	72,724	85,811
Repairs & Maintenance	33,132	35,524
Other Expenses	4,164	9,882
Breakage,Shortages,& Bad Chks.	28,829	27,044
	$ 4,027,728	$ 4,165,234
Stores Bureau Administration:		
Salaries	$ 148,423	$ 152,018
Employee Benefits	34,629	32,901
Contracted Services	18,912	41,766
Supplies & Materials	29,765	28,758
Communications	63,354	64,673
Travel	10,850	16,168
Rent	184	0
Utilities	(145)	(407)
Repairs & Maintenance	3,010	3,984
Other Expenses	1,163	500
	$ 310,145	$ 340,361
Expenses Not Allocated Above:		
Depreciation Expense	$ 102,504	$ 92,174
Audit Costs	26,979	48,600
Office of Legal Affairs	53,158	30,932
Data Processing Division Expenses	454,736	422,380
Investigations & Enforcement Costs	280,319	268,390
	$ 917,696	$ 862,476
Total Expenditures From Liquor Enterprise Fund	$ 6,108,173	$ 6,148,467

See accompanying notes to financial statements

Department of Revenue – Liquor Enterprise Fund
Comparative Report of Sales by Liquor Stores
Fiscal Years Ended June 30, 1990 and June 30, 1989

Store No.	Location	1990	1989
167	Absarokee	$ 197,083	235,490
138	Alberton	55,339	58,074
* 14	Anaconda	627,424	669,617
84	Arlee	70,540	99,141
88	Ashland	8,802	94,229
81	Augusta	64,073	68,618
182	Bainville	27,689	27,781
42	Baker	132,873	145,330
76	Belgrade	214,146	172,140
63	Belt	66,337	40,573
179	Big Fork	470,156	432,329
97	Big Sandy	76,066	86,134
190	Big Sky	87,847	189,827
17	Big Timber	192,768	197,500
* 3	Billings	2,148,856	1,619,864
* 4	Billings	2,025,555	1,647,116
5	Billings	0	747,271
* 196	Billings	1,501,298	1,527,343
56	Boulder	135,319	134,772
* 9	Bozeman	1,309,063	1,239,975
* 193	Bozeman	1,015,130	853,464
91	Bridger	55,201	52,652
40	Broadus	103,169	83,909
* 189	Browning	347,292	363,266
* 2	Butte	717,878	731,582
* 116	Butte	1,238,577	1,326,357
79	Cascade	107,208	118,403
35	Chester	0	9,966
28	Chinook	171,092	186,328
34	Choteau	110,859	116,217
47	Circle	51,995	63,782
73	Columbia Falls	366,486	316,515
16	Columbus	68,689	26,478
33	Conrad	186,545	200,444
* 45	Cut Bank	340,925	341,553
85	Darby	$ 86,341	97,850
11	Deer Lodge	266,900	275,947
32	Dillon	490,360	524,751
68	Drummond	51,136	60,743
131	Dupuyer	30,505	32,587
113	Dutton	42,492	34,275
191	East Glacier	69,018	65,023
83	East Helena	278,770	307,252
41	Ekalaka	37,038	39,366
60	Ennis	208,758	200,771
69	Eureka	277,515	271,508
67	Evergreen	293,453	292,391
130	Fairfield	68,303	75,281
23	Forsyth	337,016	290,192
31	Fort Benton	126,782	147,352
75	Frenchtown	282,512	358,516
58	Gardiner	47,276	135,260
156	Geyser	14,871	17,049
* 24	Glasgow	343,323	331,937
* 21	Glendive	396,553	392,117
* 139	Great Falls	1,447,210	1,609,021
* 140	Great Falls	934,264	953,575
* 141	Great Falls	1,672,217	1,617,243
18	Hamilton	572,181	544,591
37	Hardin	0	289,893
98	Harlem	121,742	107,372
38	Harlowton	124,502	139,210
* 26	Havre	930,343	902,380
* 1	Helena	1,206,929	1,208,719
197	Helena	1,054,567	1,076,249
161	Hobson	0	47,666
61	Hot Springs	51,145	47,040
10	Hysham	35,257	21,558
188	Jackson	9,126	10,352
46	Jordan	38,500	45,314

* Denotes State Employee Operated Stores

Schedule continued on next page

Department of Revenue – Liquor Enterprise Fund
Comparative Report of Sales by Liquor Stores
Fiscal Years Ended June 30, 1990 and June 30, 1989

Store No.	Location	1990	1989
* 12	Kalispell	$ 1,258,743	$ 1,206,934
* 195	Kalispell	730,917	702,607
111	Kevin	49,119	49,441
* 65	Laurel	348,150	374,293
* 15	Lewistown	600,248	562,373
* 6	Libby	524,129	509,215
82	Lima	51,675	17,951
112	Lincoln	182,654	157,728
* 8	Livingston	721,773	629,189
192	Lolo	469,190	412,303
22	Malta	267,057	263,256
121	Manhattan	19,310	55,997
62	Martin City	246,614	238,792
66	Martinsdale	23,964	24,426
90	Medicine Lake	53,618	62,966
* 13	Miles City	652,177	633,537
* 170	Missoula	1,392,850	1,436,243
* 171	Missoula	2,080,380	1,970,242
95	Nashua	39,096	37,927
129	Noxon	33,616	31,906
25	Philipsburg	107,073	100,797
108	Plains	152,652	146,763
53	Plentywood	307,778	304,541
* 54	Polson	554,297	557,702
* 100	Poplar	232,762	222,897
* 27	Red Lodge	357,246	355,631
101	Ronan	310,269	280,914
44	Roundup	140,091	132,939
103	Saco	51,681	51,908
51	Scobey	133,930	126,843
122	Seeley Lake	184,089	188,818
29	Shelby	277,772	298,484
105	Sheridan	$ 140,615	$ 140,294
50	Sidney	404,725	419,528
74	St. Ignatius	119,321	123,260
185	St. Regis	152,299	138,466
43	Stanford	94,494	74,507
115	Stevensville	95,188	92,763
99	Stockett	117,071	113,217
30	Superior	96,030	88,199
20	Terry	53,447	54,804
7	Thompson Falls	169,199	177,309
72	Three Forks	105,223	93,394
49	Townsend	160,987	164,852
70	Troy	223,977	226,609
77	Twin Bridges	63,603	71,661
78	Valier	58,517	56,544
172	Victor	354,203	328,958
137	Walkerville	379,245	339,044
59	West Yellowstone	269,720	282,423
93	Westby	3,594	22,765
36	White Sulphur Sprin	83,420	89,786
* 64	Whitefish	879,193	876,524
104	Whitehall	140,945	149,154
19	Wibaux	0	26,371
117	Wilsall	47,011	48,534
160	Winifred	34,746	49,630
39	Winnett	30,393	27,576
71	Wisdom	24,669	25,711
52	Wolf Point	290,992	302,346
118	Worden	118,695	118,395
199	Wrhse Sales & Tran	225	(116)
	Totals	$43,505,852	$43,662,462

* Denotes State Employee Operated Stores

Department of Revenue – Liquor Enterprise Fund
Schedule of Liquor and Wine Sales and Population by County
July 1, 1989 through June 30, 1990

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Beaverhead	8,186	32	Dillon	$ 485,295	$ 5,065	$ 490,360	1.13%
		71	Wisdom	23,190	1,479	24,669	0.06%
		82	Lima	51,195	480	51,675	0.12%
		188	Jackson	8,310	816	9,126	0.02%
				$ 567,990	$ 7,840	$ 575,830	1.32%
Big Horn	11,096	----------No State Liquor Store in Big Horn County----------					
Blaine	6,999	28	Chinook	$ 167,941	$ 3,151	$ 171,092	0.39%
		98	Harlem	121,510	232	121,742	0.28%
				$ 289,451	$ 3,383	$ 292,834	0.67%
Broadwater	3,267	49	Townsend	$ 158,321	$ 2,666	$ 160,987	0.37%
				$ 158,321	$ 2,666	$ 160,987	0.37%
Carbon	8,099	* 27	Red Lodge	$ 345,939	$ 11,307	$ 357,246	0.82%
		91	Bridger	55,197	4	55,201	0.13%
				$ 401,136	$ 11,311	$ 412,447	0.95%
Carter	1,799	41	Ekalaka	$ 36,031	$ 1,007	$ 37,038	0.09%
				$ 36,031	$ 1,007	$ 37,038	0.09%
Cascade	80,696	63	Belt	$ 66,337	$ 0	$ 66,337	0.15%
		79	Cascade	107,049	159	107,208	0.25%
		99	Stockett	116,707	364	117,071	0.27%
		* 139	Great Falls	1,405,463	41,747	1,447,210	3.33%
		* 140	Great Falls	913,941	20,323	934,264	2.15%
		* 141	Great Falls	1,655,796	16,421	1,672,217	3.84%
				$ 4,265,293	$ 79,014	$ 4,344,307	9.99%
Chouteau	6,092	31	Fort Benton	$ 126,766	$ 16	$ 126,782	0.29%
		97	Big Sandy	74,830	1,236	76,066	0.17%
				$ 201,596	$ 1,252	$ 202,848	0.47%

* Denotes State Employee Operated Stores

Schedule continued on next page

Department of Revenue – Liquor Enterprise Fund
Schedule of Liquor and Wine Sales and Population by County
July 1, 1989 through June 30, 1990

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Custer	13,109	* 13	Miles City	$ 637,566	$ 14,611	$ 652,177	1.50%
				$ 637,566	$ 14,611	$ 652,177	1.50%
Daniels	2,835	51	Scobey	$ 130,557	$ 3,373	$ 133,930	0.31%
				$ 130,557	$ 3,373	$ 133,930	0.31%
Dawson	11,805	* 21	Glendive	$ 389,386	$ 7,167	$ 396,553	0.91%
				$ 389,386	$ 7,167	$ 396,553	0.91%
Deer Lodge	12,518	* 14	Anaconda	$ 613,040	$ 14,384	$ 627,424	1.44%
				$ 613,040	$ 14,384	$ 627,424	1.44%
Fallon	3,763	42	Baker	$ 131,275	$ 1,598	$ 132,873	0.31%
				$ 131,275	$ 1,598	$ 132,873	0.31%
Fergus	13,076	* 15	Lewistown	$ 592,711	$ 7,537	$ 600,248	1.38%
		160	Winifred	34,502	244	34,746	0.08%
				$ 627,213	$ 7,781	$ 634,994	1.46%
Flathead	51,966	* 12	Kalispell	$ 1,233,245	$ 25,498	$ 1,258,743	2.89%
		62	Martin City	244,002	2,612	246,614	0.57%
		* 64	Whitefish	864,198	14,995	879,193	2.02%
		67	Evergreen	293,145	308	293,453	0.67%
		73	Columbia Falls	364,016	2,470	366,486	0.84%
		179	Big Fork	470,129	27	470,156	1.08%
		* 195	Kalispell	724,312	6,605	730,917	1.68%
				$ 4,193,047	$ 52,515	$ 4,245,562	9.76%
Gallatin	42,865	* 9	Bozeman	$ 1,273,668	$ 35,395	$ 1,309,063	3.01%
		59	West Yellowstone	261,523	8,197	269,720	0.62%
		72	Three Forks	101,384	3,839	105,223	0.24%
		76	Belgrade	211,439	2,707	214,146	0.49%
		121	Manhattan	19,298	12	19,310	0.04%
		190	Big Sky	87,847	0	87,847	0.20%
		* 193	Bozeman	988,407	26,723	1,015,130	2.33%
				$ 2,943,566	$ 76,873	$ 3,020,439	6.94%

* Denotes State Employee Operated Stores

Schedule continued on next page

Department of Revenue – Liquor Enterprise Fund
Schedule of Liquor and Wine Sales and Population by County
July 1, 1989 through June 30, 1990

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Garfield	1,656	46	Jordan	$ 37,995	$ 505	$ 38,500	0.09%
				$ 37,995	$ 505	$ 38,500	0.09%
Glacier	10,628	* 45	Cut Bank	$ 333,412	$ 7,513	$ 340,925	0.78%
		* 189	Browning	344,996	2,296	347,292	0.80%
		191	East Glacier	67,140	1,878	69,018	0.16%
				$ 745,548	$ 11,687	$ 757,235	1.74%
Golden Valley	1,026	------	---------No State Liquor Store in Golden Valley County----------				
Granite	2,700	25	Philipsburg	$ 104,558	$ 2,515	$ 107,073	0.25%
		68	Drummond	50,429	707	51,136	0.12%
				$ 154,987	$ 3,222	$ 158,209	0.36%
Hill	17,985	* 26	Havre	$ 915,642	$ 14,701	$ 930,343	2.14%
				$ 915,642	$ 14,701	$ 930,343	2.14%
Jefferson	7,029	56	Boulder	$ 131,803	$ 3,516	$ 135,319	0.31%
		104	Whitehall	138,112	2,833	140,945	0.32%
				$ 269,915	$ 6,349	$ 276,264	0.64%
Judith Basin	2,646	43	Stanford	$ 94,488	$ 6	$ 94,494	0.22%
		156	Geyser	14,547	324	14,871	0.03%
		161	Hobson	0	0	0	0.00%
				$ 109,035	$ 330	$ 109,365	0.25%
Lake	19,056	* 54	Polson	$ 542,228	$ 12,069	$ 554,297	1.27%
		74	St. Ignatius	117,755	1,566	119,321	0.27%
		84	Arlee	69,257	1,283	70,540	0.16%
		101	Ronan	308,131	2,138	310,269	0.71%
				$ 1,037,371	$ 17,056	$ 1,054,427	2.42%
Lewis & Clark	43,039	* 1	Helena	$ 1,183,271	$ 23,658	$ 1,206,929	2.77%
		81	Augusta	62,369	1,704	64,073	0.15%
		83	East Helena	278,762	8	278,770	0.64%
		112	Lincoln	176,660	5,994	182,654	0.42%
		197	Helena	1,053,485	1,082	1,054,567	2.42%
		199	Wrhse Sales & Tr	225	0	225	0.00%
				$ 2,754,772	$ 32,446	$ 2,787,218	6.41%

* Denotes State Employee Operated Stores

Schedule continued on next page

Department of Revenue – Liquor Enterprise Fund
Schedule of Liquor and Wine Sales and Population by County
July 1, 1989 through June 30, 1990

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Liberty	2,329	----------	----------	No State Liquor Store in Liberty County	----------	----------	----------
Lincoln	17,752	* 6	Libby	$ 519,379	$ 4,750	$ 524,129	1.20%
		69	Eureka	274,315	3,200	277,515	0.64%
		70	Troy	223,543	434	223,977	0.51%
				$ 1,017,237	$ 8,384	$ 1,025,621	2.36%
Madison	5,448	60	Ennis	$ 208,811	$ (53)	$ 208,758	0.48%
		77	Twin Bridges	61,001	2,602	63,603	0.15%
		105	Sheridan	134,575	6,040	140,615	0.32%
				$ 404,387	$ 8,589	$ 412,976	0.95%
McCone	2,702	47	Circle	$ 51,526	$ 469	$ 51,995	0.12%
				$ 51,526	$ 469	$ 51,995	0.12%
Meagher	2,154	36	White Sulphur	$ 82,120	$ 1,300	$ 83,420	0.19%
		66	Martinsdale	23,437	527	23,964	0.06%
				$ 105,557	$ 1,827	$ 107,384	0.25%
Mineral	3,675	30	Superior	$ 95,809	$ 221	$ 96,030	0.22%
		138	Alberton	53,591	1,748	55,339	0.13%
		185	St. Regis	150,988	1,311	152,299	0.35%
				$ 300,388	$ 3,280	$ 303,668	0.70%
Missoula	76,016	75	Frenchtown	$ 281,896	$ 616	$ 282,512	0.65%
		122	Seeley Lake	179,780	4,309	184,089	0.42%
		* 170	Missoula	1,375,710	17,140	1,392,850	3.20%
		* 171	Missoula	2,065,080	15,300	2,080,380	4.78%
		192	Lolo	461,645	7,545	469,190	1.08%
				$ 4,364,111	$ 44,910	$ 4,409,021	10.13%
Musselshell	4,428	44	Roundup	$ 135,578	$ 4,513	$ 140,091	0.32%
				$ 135,578	$ 4,513	$ 140,091	0.32%
Park	12,935	* 8	Livingston	$ 707,245	$ 14,528	$ 721,773	1.66%
		58	Gardiner	46,542	734	47,276	0.11%
		117	Wilsall	46,419	592	47,011	0.11%
				$ 800,206	$ 15,854	$ 816,060	1.88%

* Denotes State Employee Operated Stores

Schedule continued on next page

Department of Revenue – Liquor Enterprise Fund
Schedule of Liquor and Wine Sales and Population by County
July 1, 1989 through June 30, 1990

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Petroleum	655	39	Winnett	$ 28,994	$ 1,399	$ 30,393	0.07%
				$ 28,994	$ 1,399	$ 30,393	0.07%
Phillips	5,367	22	Malta	$ 259,725	$ 7,332	$ 267,057	0.61%
		103	Saco	50,373	1,308	51,681	0.12%
				$ 310,098	$ 8,640	$ 318,738	0.73%
Pondera	6,731	33	Conrad	$ 183,245	$ 3,300	$ 186,545	0.43%
		78	Valier	58,538	(21)	58,517	0.13%
		131	Dupuyer	30,136	369	30,505	0.07%
				$ 271,919 *	$ 3,648 *	$ 275,567	0.63%
Powder River	2,520	40	Broadus	$ 100,644	$ 2,525	$ 103,169	0.24%
				$ 100,644	$ 2,525	$ 103,169	0.24%
Powell	6,958	11	Deer Lodge	$ 263,097	$ 3,803	$ 266,900	0.61%
				$ 263,097	$ 3,803	$ 266,900	0.61%
Prairie	1,836	20	Terry	$ 51,127	$ 2,320	$ 53,447	0.12%
				$ 51,127	$ 2,320	$ 53,447	0.12%
Ravalli	22,493	18	Hamilton	$ 563,220	$ 8,961	$ 572,181	1.32%
		85	Darby	84,787	1,554	86,341	0.20%
		115	Stevensville	93,674	1,514	95,188	0.22%
		172	Victor	348,486	5,717	354,203	0.81%
				$ 1,090,167	$ 17,746	$ 1,107,913	2.55%
Richland	12,243	50	Sidney	$ 396,530	$ 8,195	$ 404,725	0.93%
				$ 396,530	$ 8,195	$ 404,725	0.93%
Roosevelt	10,467	52	Wolf Point	$ 288,387	$ 2,605	$ 290,992	0.67%
		* 100	Poplar	229,950	2,812	232,762	0.54%
		182	Bainville	27,509	180	27,689	0.06%
				$ 545,846	$ 5,597	$ 551,443	1.27%

* Denotes State Employee Operated Stores

Schedule continued on next page

Department of Revenue – Liquor Enterprise Fund
Schedule of Liquor and Wine Sales and Population by County
July 1, 1989 through June 30, 1990

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Rosebud	9,899	23	Forsyth	$ 328,984	$ 8,032	$ 337,016	0.77%
		88	Ashland	8,757	45	8,802	0.02%
				$ 337,741	$ 8,077	$ 345,818	0.79%
Sanders	8,675	7	Thompson Falls	$ 167,835	$ 1,364	$ 169,199	0.39%
		61	Hot Springs	50,489	656	51,145	0.12%
		108	Plains	149,824	2,828	152,652	0.35%
		129	Noxon	33,275	341	33,616	0.08%
				$ 401,423	$ 5,189	$ 406,612	0.93%
Sheridan	5,414	53	Plentywood	$ 305,248	$ 2,530	$ 307,778	0.71%
		90	Medicine Lake	52,308	1,310	53,618	0.12%
		93	Westby	3,514	80	3,594	0.01%
				$ 361,070	$ 3,920	$ 364,990	0.84%
Silver Bow	38,092	* 2	Butte	$ 706,227	$ 11,651	$ 717,878	1.65%
		* 116	Butte	1,219,478	19,099	1,238,577	2.85%
		137	Walkerville	378,963	282	379,245	0.87%
				$ 2,304,668	$ 31,032	$ 2,335,700	5.37%
Stillwater	5,598	16	Columbus	$ 68,689	$ 0	$ 68,689	0.16%
		167	Absarokee	191,437	5,646	197,083	0.45%
				$ 260,126	$ 5,646	$ 265,772	0.61%
Sweetgrass	3,216	17	Big Timber	$ 183,122	$ 9,646	$ 192,768	0.44%
				$ 183,122	$ 9,646	$ 192,768	0.44%
Teton	6,491	34	Choteau	$ 107,916	$ 2,943	$ 110,859	0.25%
		113	Dutton	42,476	16	42,492	0.10%
		130	Fairfield	66,681	1,622	68,303	0.16%
				$ 217,073	$ 4,581	$ 221,654	0.51%
Toole	5,559	29	Shelby	$ 274,450	$ 3,322	$ 277,772	0.64%
		111	Kevin	48,561	558	49,119	0.11%
				$ 323,011	$ 3,880	$ 326,891	0.75%

* Denotes State Employee Operated Stores

Schedule continued on next page

Department of Revenue – Liquor Enterprise Fund
Schedule of Liquor and Wine Sales and Population by County
July 1, 1989 through June 30, 1990

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Treasure	981	10	Hysham	$ 35,257	$ 0	$ 35,257	0.08%
				$ 35,257	$ 0	$ 35,257	0.08%
Valley	10,250	* 24	Glasgow	$ 336,921	$ 6,402	$ 343,323	0.79%
		95	Nashua	38,918	178	39,096	0.09%
				$ 375,839	$ 6,580	$ 382,419	0.88%
Wheatland	2,359	38	Harlowton	$ 121,150	$ 3,352	$ 124,502	0.29%
				$ 121,150	$ 3,352	$ 124,502	0.29%
Wibaux	1,476	----------No State Liquor Store in Wibaux County----------					
Yellowstone	108,035	* 3	Billings	$ 2,084,134	$ 64,722	$ 2,148,856	4.94%
		* 4	Billings	2,013,735	11,820	2,025,555	4.66%
		* 65	Laurel	342,588	5,562	348,150	0.80%
		118	Worden	118,423	272	118,695	0.27%
		* 196	Billings	1,471,121	30,177	1,501,298	3.45%
				$ 6,030,001	$ 112,553	$ 6,142,554	14.12%
	786,690		Totals	$42,798,626	$ 707,226	$43,505,852	100.00%

* Denotes State Employee Operated Stores

Montana Department of Revenue – Liquor, Wine, and Beer Tax Revenues

Comparative Report of Tax Revenues

For the Years Ended June 30, 1990 and 1989

		1990	1989
	Liquor Excise Taxes	$ 5,434,746	$ 5,438,423
	Liquor License Taxes	3,396,716	3,399,014
*	Beer Taxes	3,028,991	3,000,273
	Wine Taxes - Department	37,843	48,944
*	Wine Taxes - Distributors	1,365,849	1,403,907
	Total Tax Revenues From Liquor Operations	$ 13,264,145	$ 13,290,561

* Beer taxes and the wine taxes collected from distributors are deposited directly to the accounting entities for which they are collected and do not pass through the Liquor Enterprise Account.

Montana Department of Revenue
Source and Distribution of All Alcoholic Beverage Revenues
For the Years Ended June 30, 1990 and 1989

1990

	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		$ 3,500,000	
Liquor Excise Taxes		5,434,746	
Liquor License Taxe	$ 2,224,849		$ 1,171,867
Beer Taxes	704,417	1,267,950	1,056,625
Wine Taxes	433,238	831,817	138,636
Licensing Revenues		1,661,818	
Totals	$ 3,362,504	$ 12,696,331	$ 2,367,128

1989

	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		$ 3,600,000	
Liquor Excise Taxes		5,438,423	
Liquor License Taxe	$ 2,226,354		$ 1,172,660
Beer Taxes	697,738	1,255,928	1,046,607
Wine Taxes	448,411	860,949	143,491
Licensing Revenues		1,511,520	
Totals	$ 3,372,503	$ 12,666,820	$ 2,362,758

Montana Department of Revenue
10 – Year History of All Alcoholic Beverage Revenues

	Liquor Operations Net Profit	Liquor Excise Taxes	Liquor License Taxes	Beer Taxes	Wine Taxes	Licensing Revenues	Total Revenues
1980-8	$ 6,028,927	$ 6,343,783	$ 3,964,865	$ 3,249,022	$ 1,129,526	$ 1,455,564	$ 22,171,687
1981-82	5,681,187	6,581,478	4,113,423	3,279,701	887,797	1,475,390	22,018,976
1982-83	5,010,213	6,554,828	4,096,768	3,294,412	1,118,998	1,357,263	21,432,482
1983-84	5,408,943	6,415,784	4,006,857	3,211,297	1,131,131	1,545,252	21,719,264
1984-85	4,540,660	5,935,058	3,707,794	3,083,163	1,132,060	1,445,442	19,844,177
1985-86	4,408,188	5,833,106	3,645,692	3,105,743	1,558,355	1,547,927	20,099,011
1986-87	3,850,811	5,589,174	3,490,356	3,060,956	1,657,782	1,540,138	19,189,217
1987-88	3,785,922	5,322,934	3,323,773	2,997,015	1,569,140	1,610,907	18,609,691
1988-89	3,489,483	5,438,423	3,399,014	3,000,273	1,452,851	1,511,520	18,291,564
1989-90	4,162,346	5,434,746	3,396,716	3,028,991	1,403,692	1,661,818	19,088,309

Montana Department of Revenue
Liquor, Wine and Beer Tax Rates & Distribution Information

Liquor Taxes	Wine Taxes	Beer Taxes	Effectiv
Total 26%	**Total $.27 per liter**	**Total $4.30 Per Barrel**	
16% Excise Tax to State Gen. Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties* 30.0% To Cities and Towns** * Based on sales by liquor stores in each county adjusted for out-of-county sales. ** Based on sales to retail liquor dealers in each town. Restrictions: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.	$.16 a liter to State Gen. Fund $.0834 a liter to State Institutions Earmarked Revenue Account $.0133 a liter to Counties* $.0133 a liter to Cities and Towns** * Based on Relative Populations ** Based on Relative Populations Restrictions: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.	$1.80 per barrel to State Gen. Fund $1.50 per barrel to Cities and Towns $1.00 per barrel To State Institutions Special Revenue Account * Based on Relative Populations of all incorporated cities and towns. Restrictions: Cities and Towns must use their monies for state purposes such as law enforcement, maintenance of the transportation system and public health.	7-1-85 to Current
Total 26%	Total $.20 per liter	Total $4.00 Per Barrel	
16% Excise Tax to State Gen. Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties 30.0% To Cities and Towns	$.16 a liter to State Gen. Fund $.0133 a liter to State Institutions Special Revenue Acct. $.0133 a liter to Counties* $.0133 a liter to Cities and Towns** Wine Taxes on sales by the Dept. were distributed 100% to the general fund until 10-1-81, then as above.	$1.50 per barrel to State Gen. Fund $1.50 per barrel to Cities and Towns $1.00 per barrel To State Institutions Special Revenue Account	7-1-79 to 6-30-85
Total 26%		Total $4.00 Per Barrel	
16% Excise Tax to State Gen. Fund 10% License Tax as follows: 33.3% To State Institutions Earmarked Revenue Acct. 33.3% To Counties 33.3% To Cities and Towns* * Based on liquor store sales in each town until AG's opinion (10-1-77) then based on sales to retail liquor dealers in each town.	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	$1.50 per barrel to State Gen. Fund $1.50 per barrel to Cities and Towns $1.00 per barrel To State Institutions Special Revenue Account	7-1-77 to 6-30-79
Total 21%		Total $3.25 Per Barrel	
16% Excise Tax to State Gen. Fund 5% License Tax as follows: 20% To State General Fund 20% To Counties 60% To Cities and Towns	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	$1.50 per barrel to State Gen. Fund $1.50 per barrel to Cities and Towns $.25 per barrel To State Gen. Fund	7-1-74 to 6-30-77
Total 20%		Total $3.00 Per Barrel	
16% Excise Tax to State Gen. Fund 4% License Tax as follows: 25% To Counties 75% To Cities and Towns Note: Since 7-1-57 there has been no change in these taxes except for an amendment in 1969 which required the out-of-county adjustment for the distribution to the counties.	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	$1.50 per barrel to State Gen. Fund $1.50 per barrel to Cities and Towns Additional Note: The cities and town share was established temporarily in 1969 and made permanent in 1971. Prior to that only $1.50 tax applied, all for the general fund.	7-1-69 to 6-30-74

Distribution of Alcoholic Beverage Taxes to Cities & Towns (by city)
For Fiscal Years Ended June 30, 1990 & 1989

		Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Tax	
County	City or Town	FY90	FY89	FY90	FY89	FY90	FY89	FY90	FY89
Mineral	Alberton	58	60	888	879	2,293	2,551	3,239	3,490
Deer Lodge	Anaconda	1,978	2,047	30,195	29,903	13,791	14,752	45,964	46,702
Roosevelt	Bainville	39	40	591	585	230	201	860	826
Fallon	Baker	372	385	5,678	5,623	3,166	3,274	9,216	9,282
Carbon	Bearcreek	10	10	147	145	0	0	157	155
Gallatin	Belgrade	369	382	5,634	5,580	4,713	6,091	10,716	12,053
Cascade	Belt	130	135	1,990	1,971	1,564	1,122	3,684	3,228
Chouteau	Big Sandy	132	136	2,014	1,994	1,620	1,720	3,766	3,850
Sweetgrass	Big Timber	267	276	4,076	4,037	4,454	4,231	8,797	8,544
Yellowstone	Billings	10,553	10,923	161,127	159,568	118,865	129,743	290,545	300,234
Jefferson	Boulder	228	235	3,475	3,442	3,134	3,267	6,837	6,944
Gallatin	Bozeman	3,419	3,539	52,211	51,706	46,520	44,398	102,150	99,643
Carbon	Bridger	114	118	1,746	1,729	473	586	2,333	2,433
Powder River	Broadus	112	117	1,717	1,700	1,275	1,552	3,104	3,369
Yellowstone	Broadview	19	19	288	286	144	243	451	548
Roosevelt	Brockton	59	61	901	892	234	204	1,194	1,157
Glacier	Browning	194	200	2,957	2,928	9,947	8,619	13,098	11,747
Silver Bow	Butte	5,878	6,084	89,744	88,876	49,764	52,881	145,386	147,841
Cascade	Cascade	122	126	1,864	1,846	1,559	1,912	3,545	3,884
Liberty	Chester	152	157	2,323	2,300	1,204	1,049	3,679	3,506
Blaine	Chinook	262	271	4,004	3,965	3,789	4,348	8,055	8,584
Teton	Choteau	284	294	4,337	4,295	2,641	2,774	7,262	7,363
McCone	Circle	147	152	2,245	2,223	1,241	1,564	3,633	3,939
Park	Clyde Park	45	46	683	676	533	446	1,261	1,168
Flathead	Columbia Falls	492	509	7,506	7,433	12,154	11,879	20,152	19,821
Stillwater	Columbus	227	235	3,470	3,437	6,242	6,676	9,939	10,348
Pondera	Conrad	486	502	7,415	7,343	4,657	5,139	12,558	12,984
Roosevelt	Culbertson	140	145	2,139	2,118	539	619	2,818	2,882
Glacier	Cut Bank	583	603	8,895	8,810	9,399	9,286	18,877	18,699
Ravalli	Darby	92	95	1,401	1,388	2,944	3,050	4,437	4,533
Powell	Deer Lodge	635	657	9,704	9,610	7,128	7,286	17,467	17,553
Fergus	Denton	56	58	858	850	195	252	1,109	1,160
Beaverhead	Dillon	628	650	9,591	9,498	11,631	13,095	21,850	23,243
Phillips	Dodson	25	26	380	377	254	201	659	604
Granite	Drummond	65	68	999	989	1,364	1,444	2,428	2,501
Teton	Dutton	57	59	865	857	1,213	816	2,135	1,732
Lewis & Clark	East Helena	260	269	3,972	3,934	3,867	5,040	8,099	9,243
Carter	Ekalaka	98	101	1,495	1,481	1,391	1,340	2,984	2,922
Madison	Ennis	104	108	1,591	1,576	6,474	5,756	8,169	7,440
Lincoln	Eureka	177	183	2,699	2,672	5,895	5,703	8,771	8,558
Teton	Fairfield	103	106	1,567	1,552	1,560	1,474	3,230	3,132
Richland	Fairview	216	223	3,295	3,263	788	829	4,299	4,315
Daniels	Flaxville	22	23	342	339	249	276	613	638
Rosebud	Forsyth	403	417	6,157	6,097	7,914	8,451	14,474	14,965
Chouteau	Fort Benton	267	277	4,083	4,043	2,736	3,251	7,086	7,571
Valley	Fort Peck	46	48	706	699	479	571	1,231	1,318
Roosevelt	Froid	51	52	779	771	427	500	1,257	1,323
Carbon	Fromberg	74	76	1,131	1,120	1,075	1,246	2,280	2,442
Chouteau	Geraldine	48	50	735	728	171	251	954	1,029
Valley	Glasgow	704	728	10,746	10,642	6,223	7,385	17,673	18,755
Dawson	Glendive	944	977	14,420	14,281	7,809	8,732	23,173	23,990
Fergus	Grass Range	22	23	335	331	272	331	629	685
Cascade	Great Falls	8,961	9,276	136,830	135,506	100,531	100,385	246,322	245,167
Ravalli	Hamilton	420	435	6,418	6,357	19,563	19,063	26,401	25,855
Big Horn	Hardin	521	539	7,960	7,883	3,627	6,861	12,108	15,283
Blaine	Harlem	161	167	2,467	2,444	2,695	2,821	5,323	5,432
Wheatland	Harlowton	186	193	2,848	2,820	2,289	2,644	5,323	5,657
Hill	Havre	1,720	1,781	26,271	26,016	17,651	21,096	45,642	48,893
Lewis & Clark	Helena	3,782	3,914	57,742	57,183	58,125	61,118	119,649	122,215
Hill	Hingham	29	31	448	443	241	216	718	690
Judith Basin	Hobson	41	43	629	623	200	1,003	870	1,669
Sanders	Hot Springs	95	98	1,449	1,434	1,419	1,559	2,963	3,091
Treasure	Hysham	71	73	1,082	1,072	388	444	1,541	1,589
Custer	Ismay	5	5	74	73	0	0	79	78
Carbon	Joliet	91	95	1,399	1,386	608	649	2,098	2,130
Garfield	Jordan	77	80	1,170	1,158	731	1,061	1,978	2,299

Distribution of Alcoholic Beverage Taxes to Cities & Towns (by city)
For Fiscal Years Ended June 30, 1990 & 1989 (continued)

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Tax	
		FY90	FY89	FY90	FY89	FY90	FY89	FY90	FY89
Wheatland	Judith Gap	33	35	513	509	153	220	699	764
Flathead	Kalispell	1,682	1,741	25,684	25,436	60,824	54,722	88,190	81,899
Toole	Kevin	33	34	501	496	638	750	1,172	1,280
Yellowstone	Laurel	866	896	13,220	13,092	6,575	8,312	20,661	22,300
Golden Valley	Lavina	26	27	395	391	138	55	559	473
Fergus	Lewistown	1,122	1,162	17,136	16,970	14,502	13,548	32,760	31,680
Lincoln	Libby	434	450	6,628	6,564	13,961	13,994	21,023	21,008
Beaverhead	Lima	43	45	655	648	1,322	865	2,020	1,558
Park	Livingston	1,105	1,144	16,870	16,707	17,833	18,980	35,808	36,831
Big Horn	Lodge Grass	122	126	1,860	1,842	0	0	1,982	1,968
Phillips	Malta	374	387	5,709	5,654	5,339	6,006	11,422	12,047
Gallatin	Manhattan	156	162	2,383	2,360	1,775	2,037	4,314	4,559
Sheridan	Medicine Lake	64	67	984	974	638	738	1,686	1,779
Musselshell	Melstone	38	39	574	569	54	81	666	689
Custer	Miles City	1,517	1,570	23,161	22,936	14,450	15,338	39,128	39,844
Missoula	Missoula	5,274	5,460	80,537	79,758	97,493	102,292	183,304	187,510
Fergus	Moore	36	37	552	546	355	262	943	845
Valley	Nashua	78	81	1,193	1,182	761	771	2,032	2,034
Cascade	Neihart	14	15	219	216	0	0	233	231
Valley	Opheim	33	34	506	501	189	215	728	750
Sheridan	Outlook	19	20	294	290	60	51	373	361
Granite	Phillipsburg	180	186	2,744	2,718	2,764	2,712	5,688	5,616
Ravalli	Pinesdale	72	75	1,104	1,094	0	0	1,176	1,169
Sanders	Plains	176	182	2,691	2,666	3,804	3,911	6,671	6,759
Sheridan	Plentywood	391	405	5,972	5,914	6,332	6,948	12,695	13,267
Fallon	Plevna	30	32	461	457	68	74	559	563
Lake	Polson	442	457	6,749	6,684	16,588	16,000	23,779	23,141
Roosevelt	Poplar	157	163	2,400	2,376	5,216	5,232	7,773	7,771
Carbon	Red Lodge	299	310	4,573	4,529	9,061	8,632	13,933	13,471
Lincoln	Rexford	20	21	313	309	0	0	333	330
Dawson	Richey	66	68	1,005	995	164	199	1,235	1,262
Lake	Ronan	241	250	3,690	3,654	6,756	6,636	10,687	10,540
Musselshell	Roundup	335	346	5,111	5,062	2,192	3,023	7,638	8,431
Golden Valley	Ryegate	43	45	658	652	397	401	1,098	1,098
Phillips	Saco	40	41	608	602	876	1,011	1,524	1,654
Daniels	Scobey	218	226	3,333	3,301	2,507	2,684	6,058	6,211
Toole	Shelby	496	514	7,579	7,505	8,037	6,540	16,112	14,559
Madison	Sheridan	102	106	1,558	1,543	3,000	2,959	4,660	4,608
Richland	Sidney	904	937	13,811	13,677	6,878	8,391	21,593	23,005
Lake	St. Ignatius	138	143	2,114	2,094	2,741	2,783	4,993	5,020
Judith Basin	Stanford	94	97	1,435	1,421	2,297	1,817	3,826	3,335
Ravalli	Stevensville	191	198	2,911	2,883	3,884	3,590	6,986	6,671
Toole	Sunburst	75	78	1,147	1,136	362	408	1,584	1,622
Mineral	Superior	166	172	2,542	2,518	4,627	4,229	7,335	6,919
Prairie	Terry	147	152	2,240	2,219	1,064	1,215	3,451	3,586
Sanders	Thompson Falls	233	241	3,564	3,530	4,075	4,593	7,872	8,364
Gallatin	Three Forks	197	204	3,007	2,978	2,122	2,355	5,326	5,537
Broadwater	Townsend	251	260	3,827	3,791	4,324	4,558	8,402	8,609
Lincoln	Troy	172	178	2,624	2,598	4,275	4,036	7,071	6,812
Madison	Twin Bridges	69	71	1,053	1,043	2,154	2,231	3,276	3,345
Pondera	Valier	101	105	1,543	1,527	1,600	1,518	3,244	3,150
Madison	Virginia City	30	32	463	458	918	951	1,411	1,441
Silver Bow	Walkerville	140	145	2,139	2,118	2,604	3,606	4,883	5,869
Gallatin	West Yellowstone	116	120	1,772	1,755	9,983	9,546	11,871	11,421
Sheridan	Westby	46	48	702	695	556	615	1,304	1,358
Meagher	White Sulphur	206	213	3,140	3,110	2,588	2,762	5,934	6,085
Flathead	Whitefish	585	606	8,931	8,845	25,897	27,383	35,413	36,834
Jefferson	Whitehall	163	168	2,484	2,461	4,256	4,601	6,903	7,230
Wibaux	Wibaux	123	128	1,886	1,868	783	1,063	2,792	3,059
Fergus	Winifred	24	25	373	369	409	451	806	845
Petroleum	Winnet	33	34	499	494	572	627	1,104	1,155
Roosevelt	Wolf Point	486	502	7,415	7,343	6,012	6,951	13,913	14,796
	Total	69,195	71,627	1,056,643	1,046,419	986,075	1,023,806	2,111,913	2,141,852

Distribution of Alcoholic Beverage Taxes to Cities & Towns (by county)

For Fiscal Years Ended June 30, 1990 & 1989

		Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Tax	
County	City or Town	FY90	FY89	FY90	FY89	FY90	FY89	FY90	FY89
Beaverhead	Dillon	628	650	9,591	9,498	11,631	13,095	21,850	23,243
Beaverhead	Lima	43	45	655	648	1,322	865	2,020	1,558
Big Horn	Hardin	521	539	7,960	7,883	3,627	6,861	12,108	15,283
Big Horn	Lodge Grass	122	126	1,860	1,842	0	0	1,982	1,968
Blaine	Chinook	262	271	4,004	3,965	3,789	4,348	8,055	8,584
Blaine	Harlem	161	167	2,467	2,444	2,695	2,821	5,323	5,432
Broadwater	Townsend	251	260	3,827	3,791	4,324	4,558	8,402	8,609
Carbon	Bearcreek	10	10	147	145	0	0	157	155
Carbon	Bridger	114	118	1,746	1,729	473	586	2,333	2,433
Carbon	Fromberg	74	76	1,131	1,120	1,075	1,246	2,280	2,442
Carbon	Joliet	91	95	1,399	1,386	608	649	2,098	2,130
Carbon	Red Lodge	299	310	4,573	4,529	9,061	8,632	13,933	13,471
Carter	Ekalaka	98	101	1,495	1,481	1,391	1,340	2,984	2,922
Cascade	Belt	130	135	1,990	1,971	1,564	1,122	3,684	3,228
Cascade	Cascade	122	126	1,864	1,846	1,559	1,912	3,545	3,884
Cascade	Great Falls	8,961	9,276	136,830	135,506	100,531	100,385	246,322	245,167
Cascade	Neihart	14	15	219	216	0	0	233	231
Chouteau	Big Sandy	132	136	2,014	1,994	1,620	1,720	3,766	3,850
Chouteau	Fort Benton	267	277	4,083	4,043	2,736	3,251	7,086	7,571
Chouteau	Geraldine	48	50	735	728	171	251	954	1,029
Custer	Ismay	5	5	74	73	0	0	79	78
Custer	Miles City	1,517	1,570	23,161	22,936	14,450	15,338	39,128	39,844
Daniels	Flaxville	22	23	342	339	249	276	613	638
Daniels	Scobey	218	226	3,333	3,301	2,507	2,684	6,058	6,211
Dawson	Glendive	944	977	14,420	14,281	7,809	8,732	23,173	23,990
Dawson	Richey	66	68	1,005	995	164	199	1,235	1,262
Deer Lodge	Anaconda	1,978	2,047	30,195	29,903	13,791	14,752	45,964	46,702
Fallon	Baker	372	385	5,678	5,623	3,166	3,274	9,216	9,282
Fallon	Plevna	30	32	461	457	68	74	559	563
Fergus	Denton	56	58	858	850	195	252	1,109	1,160
Fergus	Grass Range	22	23	335	331	272	331	629	685
Fergus	Lewistown	1,122	1,162	17,136	16,970	14,502	13,548	32,760	31,680
Fergus	Moore	36	37	552	546	355	262	943	845
Fergus	Winifred	24	25	373	369	409	451	806	845
Flathead	Columbia Falls	492	509	7,506	7,433	12,154	11,879	20,152	19,821
Flathead	Kalispell	1,682	1,741	25,684	25,436	60,824	54,722	88,190	81,899
Flathead	Whitefish	585	606	8,931	8,845	25,897	27,383	35,413	36,834
Gallatin	Belgrade	369	382	5,634	5,580	4,713	6,091	10,716	12,053
Gallatin	Bozeman	3,419	3,539	52,211	51,706	46,520	44,398	102,150	99,643
Gallatin	Manhattan	156	162	2,383	2,360	1,775	2,037	4,314	4,559
Gallatin	Three Forks	197	204	3,007	2,978	2,122	2,355	5,326	5,537
Gallatin	West Yellowstone	116	120	1,772	1,755	9,983	9,546	11,871	11,421
Garfield	Jordan	77	80	1,170	1,158	731	1,061	1,978	2,299
Glacier	Browning	194	200	2,957	2,928	9,947	8,619	13,098	11,747
Glacier	Cut Bank	583	603	8,895	8,810	9,399	9,286	18,877	18,699
Golden Valley	Lavina	26	27	395	391	138	55	559	473
Golden Valley	Ryegate	43	45	658	652	397	401	1,098	1,098
Granite	Drummond	65	68	999	989	1,364	1,444	2,428	2,501
Granite	Phillipsburg	180	186	2,744	2,718	2,764	2,712	5,688	5,616
Hill	Havre	1,720	1,781	26,271	26,016	17,651	21,096	45,642	48,893
Hill	Hingham	29	31	448	443	241	216	718	690
Jefferson	Boulder	228	235	3,475	3,442	3,134	3,267	6,837	6,944
Jefferson	Whitehall	163	168	2,484	2,461	4,256	4,601	6,903	7,230
Judith Basin	Hobson	41	43	629	623	200	1,003	870	1,669
Judith Basin	Stanford	94	97	1,435	1,421	2,297	1,817	3,826	3,335
Lake	Polson	442	457	6,749	6,684	16,588	16,000	23,779	23,141
Lake	Ronan	241	250	3,690	3,654	6,756	6,636	10,687	10,540
Lake	St. Ignatius	138	143	2,114	2,094	2,741	2,783	4,993	5,020
Lewis & Clark	East Helena	260	269	3,972	3,934	3,867	5,040	8,099	9,243
Lewis & Clark	Helena	3,782	3,914	57,742	57,183	58,125	61,118	119,649	122,215
Liberty	Chester	152	157	2,323	2,300	1,204	1,049	3,679	3,506
Lincoln	Eureka	177	183	2,699	2,672	5,895	5,703	8,771	8,558
Lincoln	Libby	434	450	6,628	6,564	13,961	13,994	21,023	21,008
Lincoln	Rexford	20	21	313	309	0	0	333	330
Lincoln	Troy	172	178	2,624	2,598	4,275	4,036	7,071	6,812
Madison	Ennis	104	108	1,591	1,576	6,474	5,756	8,169	7,440

Distribution of Alcoholic Beverage Taxes to Cities & Towns (by county)
For Fiscal Years Ended June 30, 1990 & 1989 (continued)

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY90	FY89	FY90	FY89	FY90	FY89	FY90	FY89
Madison	Sheridan	102	106	1,558	1,543	3,000	2,959	4,660	4,608
Madison	Twin Bridges	69	71	1,053	1,043	2,154	2,231	3,276	3,345
Madison	Virginia City	30	32	463	458	918	951	1,411	1,441
McCone	Circle	147	152	2,245	2,223	1,241	1,564	3,633	3,939
Meagher	White Sulphur	206	213	3,140	3,110	2,588	2,762	5,934	6,085
Mineral	Alberton	58	60	888	879	2,293	2,551	3,239	3,490
Mineral	Superior	166	172	2,542	2,518	4,627	4,229	7,335	6,919
Missoula	Missoula	5,274	5,460	80,537	79,758	97,493	102,292	183,304	187,510
Musselshell	Melstone	38	39	574	569	54	81	666	689
Musselshell	Roundup	335	346	5,111	5,062	2,192	3,023	7,638	8,431
Park	Clyde Park	45	46	683	676	533	446	1,261	1,168
Park	Livingston	1,105	1,144	16,870	16,707	17,833	18,980	35,808	36,831
Petroleum	Winnet	33	34	499	494	572	627	1,104	1,155
Phillips	Dodson	25	26	380	377	254	201	659	604
Phillips	Malta	374	387	5,709	5,654	5,339	6,006	11,422	12,047
Phillips	Saco	40	41	608	602	876	1,011	1,524	1,654
Pondera	Conrad	486	502	7,415	7,343	4,657	5,139	12,558	12,984
Pondera	Valier	101	105	1,543	1,527	1,600	1,518	3,244	3,150
Powder River	Broadus	112	117	1,717	1,700	1,275	1,552	3,104	3,369
Powell	Deer Lodge	635	657	9,704	9,610	7,128	7,286	17,467	17,553
Prairie	Terry	147	152	2,240	2,219	1,064	1,215	3,451	3,586
Ravalli	Darby	92	95	1,401	1,388	2,944	3,050	4,437	4,533
Ravalli	Hamilton	420	435	6,418	6,357	19,563	19,063	26,401	25,855
Ravalli	Pinesdale	72	75	1,104	1,094	0	0	1,176	1,169
Ravalli	Stevensville	191	198	2,911	2,883	3,884	3,590	6,986	6,671
Richland	Fairview	216	223	3,295	3,263	788	829	4,299	4,315
Richland	Sidney	904	937	13,811	13,677	6,878	8,391	21,593	23,005
Roosevelt	Bainville	39	40	591	585	230	201	860	826
Roosevelt	Brockton	59	61	901	892	234	204	1,194	1,157
Roosevelt	Culbertson	140	145	2,139	2,118	539	619	2,818	2,882
Roosevelt	Froid	51	52	779	771	427	500	1,257	1,323
Roosevelt	Poplar	157	163	2,400	2,376	5,216	5,232	7,773	7,771
Roosevelt	Wolf Point	486	502	7,415	7,343	6,012	6,951	13,913	14,796
Rosebud	Forsyth	403	417	6,157	6,097	7,914	8,451	14,474	14,965
Sanders	Hot Springs	95	98	1,449	1,434	1,419	1,559	2,963	3,091
Sanders	Plains	176	182	2,691	2,666	3,804	3,911	6,671	6,759
Sanders	Thompson Falls	233	241	3,564	3,530	4,075	4,593	7,872	8,364
Sheridan	Medicine Lake	64	67	984	974	638	738	1,686	1,779
Sheridan	Outlook	19	20	294	290	60	51	373	361
Sheridan	Plentywood	391	405	5,972	5,914	6,332	6,948	12,695	13,267
Sheridan	Westby	46	48	702	695	556	615	1,304	1,358
Silver Bow	Butte	5,878	6,084	89,744	88,876	49,764	52,881	145,386	147,841
Silver Bow	Walkerville	140	145	2,139	2,118	2,604	3,606	4,883	5,869
Stillwater	Columbus	227	235	3,470	3,437	6,242	6,676	9,939	10,348
Sweetgrass	Big Timber	267	276	4,076	4,037	4,454	4,231	8,797	8,544
Teton	Choteau	284	294	4,337	4,295	2,641	2,774	7,262	7,363
Teton	Dutton	57	59	865	857	1,213	816	2,135	1,732
Teton	Fairfield	103	106	1,567	1,552	1,560	1,474	3,230	3,132
Toole	Kevin	33	34	501	496	638	750	1,172	1,280
Toole	Shelby	496	514	7,579	7,505	8,037	6,540	16,112	14,559
Toole	Sunburst	75	78	1,147	1,136	362	408	1,584	1,622
Treasure	Hysham	71	73	1,082	1,072	388	444	1,541	1,589
Valley	Fort Peck	46	48	706	699	479	571	1,231	1,318
Valley	Glasgow	704	728	10,746	10,642	6,223	7,385	17,673	18,755
Valley	Nashua	78	81	1,193	1,182	761	771	2,032	2,034
Valley	Opheim	33	34	506	501	189	215	728	750
Wheatland	Harlowton	186	193	2,848	2,820	2,289	2,644	5,323	5,657
Wheatland	Judith Gap	33	35	513	509	153	220	699	764
Wibaux	Wibaux	123	128	1,886	1,868	783	1,063	2,792	3,059
Yellowstone	Billings	10,553	10,923	161,127	159,568	118,865	129,743	290,545	300,234
Yellowstone	Broadview	19	19	288	286	144	243	451	548
Yellowstone	Laurel	866	896	13,220	13,092	6,575	8,312	20,661	22,300
	Total	69,195	71,627	1,056,643	1,046,419	986,075	1,023,806	2,111,913	2,141,852

Alcoholic Beverage Taxes Distributed to Counties
For Fiscal Years Ended June 30, 1990 & 1989

	Wine Tax		Liquor Tax		Total Alcohol Taxes	
	1990	1989	1990	1989	1990	1989
Beaverhead	$ 720	$ 745	$ 1,943	$ 2,095	$ 2,663	$ 2,840
Big Horn	976	1,010	545	1,030	1,521	2,040
Blaine	616	637	973	1,076	1,589	1,713
Broadwater	287	297	649	684	936	981
Carbon	712	737	1,683	1,666	2,395	2,403
Carter	158	164	209	201	367	365
Cascade	7,098	7,347	15,549	15,512	22,647	22,859
Chouteau	536	555	680	783	1,216	1,338
Custer	1,153	1,193	2,167	2,300	3,320	3,493
Daniels	249	258	413	444	662	702
Dawson	1,038	1,075	1,196	1,340	2,234	2,415
Deer Lodge	1,101	1,140	2,068	2,212	3,169	3,352
Fallon	331	343	486	501	817	844
Fergus	1,150	1,191	2,361	2,226	3,511	3,417
Flathead	4,571	4,731	14,832	14,097	19,403	18,828
Gallatin	3,770	3,903	9,767	9,664	13,537	13,567
Garfield	146	151	109	159	255	310
Glacier	935	967	2,901	2,686	3,836	3,653
Golden Valley	90	94	81	68	171	162
Granite	237	246	618	623	855	869
Hill	1,582	1,638	2,683	3,197	4,265	4,835
Jefferson	618	640	1,108	1,180	1,726	1,820
Judith Basin	233	241	375	423	608	664
Lake	1,676	1,735	3,913	3,813	5,589	5,548
Lewis & Clark	3,786	3,919	9,299	9,924	13,085	13,843
Liberty	205	212	181	158	386	370
Lincoln	1,561	1,616	3,620	3,561	5,181	5,177
Madison	479	496	1,882	1,784	2,361	2,280
McCone	238	246	186	235	424	481
Meagher	189	196	389	415	578	611
Mineral	323	334	1,039	1,017	1,362	1,351
Missoula	6,686	6,921	14,624	15,344	21,310	22,265
Musselshell	389	403	337	466	726	869
Park	1,138	1,178	2,756	2,915	3,894	4,093
Petroleum	58	60	86	94	144	154
Phillips	472	489	970	1,083	1,442	1,572
Pondera	592	612	938	999	1,530	1,611
Powder River	222	229	191	233	413	462
Powell	612	634	1,068	1,094	1,680	1,728
Prairie	161	167	160	181	321	348
Ravalli	1,978	2,048	3,958	3,856	5,936	5,904
Richland	1,077	1,115	1,150	1,383	2,227	2,498
Roosevelt	921	953	1,899	2,056	2,820	3,009
Rosebud	871	902	1,187	1,268	2,058	2,170
Sanders	763	790	1,394	1,509	2,157	2,299
Sheridan	476	493	1,136	1,252	1,612	1,745
Silver Bow	3,351	3,468	7,855	8,473	11,206	11,941
Stillwater	492	510	937	1,001	1,429	1,511
Sweet Grass	283	293	668	635	951	928
Teton	571	591	812	759	1,383	1,350
Toole	489	506	1,354	1,155	1,843	1,661
Treasure	86	89	59	66	145	155
Valley	902	933	1,149	1,342	2,051	2,275
Wheatland	208	215	366	428	574	643
Wibaux	130	134	117	159	247	293
Yellowstone	9,503	9,837	18,837	20,745	28,340	30,582
Totals	$ 69,195	$ 71,627	$ 147,913	$ 153,570	$ 217,108	$ 225,197

Montana Department of Revenue
Liquor License Renewal Fee Schedule

Type of License	All Beverage Licenses For counties and the area within 5 miles of an incorporated city or town of the following sizes.				Beer Licenses	Wine License	Beer/Wine Licenses
	County Licenses or City with Population 2,000 or less	City with Population 2,001-5,000	City with Population 5,001-10,000	City with Population Over 10,000			
On/Off-Premise	$400	$500	$650	$800 *	$200	----	$400
On/Off-Premise w/ Catering	650	750	900	1,050	----	----	----
Off-Premise	----------				200	200	400
Veteran's Organizations	250	350	500	650	50	----	250
Fraternal	400	500	650	800	200	----	400
Airport	--One Time Fee of $800 - No Renewal Fee Necessary--				----	----	----
Resort	----------$2,000----------				200	----	400
w/ Tour Boat Endorsement	----------$2,200----------						
Public Golf Course	----------				----	----	400
Non-Profit Arts	----------$300----------				----	----	----
Carrier - Airline/Railroad	----------$300----------				----	----	----
Wholesale	----------				400	400	800
Sub-Warehouse	----------				400	400	800
Suppliers Brewer/Winery Importer/Manufacturer **	----------$600----------				500	25	----
Brewers Storage Depot	----------				400	----	----
Vendors	----------$25----------				----	----	----
Representatives	----------$25----------				----	----	----

* The application fee for a new all-beverage license from the Department of Revenue in a city with the population over 10,000 is $20,000. The application fee for all other new licenses available from the Department of Revenue is the same as the renewal fee indicated.

** Fee for Montana-based manufacturer of distilled spirits - no fee for out-of-state manufacturer of distilled spirits.

Montana Department of Revenue

Schedule of Licenses Issued

Fiscal Year Ended June 30, 1990

	All - Beverage	Beer	Wine	Beer/Wine	Total
On/Off-Premise	1,316	69	---	318	1,703
On/Off-Premise w/ Caterin	87	---	---	---	87
Off-Premise	---	249	5	714	968
Veteran's Organizations	60	---	---	---	60
Fraternal	70	1	---	---	71
Airport	5	---	---	---	5
Resort	15	---	---	---	15
Public Golf Course	---	---	---	7	7
Non-Profit Arts	---	---	---	---	1
Carrier - Airline	6	---	---	---	6
Carrier - Railroad	1	---	---	---	1
Wholesale	---	16	5	25	46
Sub-Warehouse	---	5	2	2	9
Suppliers	---	32	152	---	184
Brewers Storage Depot	---	---	---	1	1
Vendors	56	---	---	---	56
Vendor Representatives	14	---	---	---	14
Totals	1,630	373	164	1,067	3,234

Montana Department of Revenue
License Distribution Limits
As of September 4, 1990

Co. No.	Quota Area	Census	Liquor Licenses: Issue Limit	Liquor Licenses: Issued and In Process	Liquor Licenses: Over (Undr) Limit	Beer Licenses (City Only): Issue Limit	Beer Licenses (City Only): Issued and In Process	Beer Licenses (City Only): Over (Undr) Limit
1	Butte/Silver Bow Co.	32,490	57	89	32			
	Walkerville	670	3	3	0	1	0	(1)
2	Cascade Co.	17,980	31	26	(5)			
	Great Falls	58,280	55	73	18	33	32	(1)
	Belt	880	3	4	1	1	1	0
	Cascade	940	3	3	0	1	0	(1)
	Neihart	120	3	1	(2)	1	0	(1)
3	Yellowstone Co.	31,170	55	17	(38)	0	0	0
	Broadview	140	3	2	(1)	1	0	(1)
	Laurel	7,070	9	10	1	7	7	0
	Billings	78,020	73	78	5	43	44	1
4	Missoula Co.	42,660	77	31	(46)			
	Missoula	35,640	35	66	31	21	21	0
5	Lewis & Clark Co.	20,250	36	27	(9)			
	Helena/E. Helena	26,750	27	39	12	17	17	0
6	Gallatin Co.	17,920	31	21	(10)			
	Belgrade	3,460	7	7	0	6	4	(2)
	Bozeman	23,530	24	26	2	15	15	0
	Manhattan	1,180	4	3	(1)	2	0	(2)
	Three Forks	1,380	4	4	0	2	2	0
	W. Yellowstone	1,030	4	8	4	2	1	(1)
7	Flathead Co.	38,970	68	50	(18)			
	Kalispell	11,960	13	19	6	9	9	0
	Columbia Falls	3,310	7	10	3	6	6	0
	Whitefish	4,360	7	11	4	6	6	0
8	Fergus Co.	4,870	8	5	(3)			
	Grassrange	150	3	2	(1)	1	1	0
	Denton	350	3	1	(2)	1	0	(1)
	Lewistown	6,400	9	11	2	7	7	0
	Moore	190	3	2	(1)	1	0	(1)
	Winifred	140	3	2	(1)	1	0	(1)
9	Powder River Co.	1,530	3	0	(3)			
	Broadus	670	3	3	0	1	1	0
10	Carbon Co.	4,600	8	8	0			
	Bridger	630	3	3	0	1	1	0
	Fromberg	450	3	3	0	1	0	(1)
	Joliet	460	3	2	(1)	1	0	(1)
	Red Lodge/Bear Creek	2,160	5	15	10	4	4	0
11	Phillips Co.	2,490	4	4	0			
	Saco	250	3	2	(1)	1	0	(1)
	Dodson	180	3	2	(1)	1	0	(1)
	Malta	2,480	5	8	3	4	1	(3)
12	Hill Co.	6,840	12	7	(5)			
	Havre	10,580	13	18	5	9	7	(2)
	Hingham	180	3	1	(2)	1	0	(1)
13	Ravalli Co.	19,570	35	20	(15)			
	Darby	510	3	3	0	1	1	0
	Hamilton/Pinesdale	3,540	7	11	4	6	5	(1)
	Stevensville	2,080	5	5	0	4	3	(1)

(See the last page of this schedule for an explanation of terms)

Montana Department of Revenue
License Distribution Limits
As of September 4, 1990

Co. No.	Quota Area	Census	Liquor Licenses: Issue Limit	Liquor Licenses: Issued and In Process	Liquor Licenses: Over (Undr) Limit	Beer Licenses (City Only): Issue Limit	Beer Licenses (City Only): Issued and In Process	Beer Licenses (City Only): Over (Undr) Limit
14	Custer Co.	3,520	5	1	(4)			
	Miles City	9,150	12	19	7	8	8	0
	Ismay	30	3	0	(3)	1	0	(1)
15	Lake Co.	14,790	25	20	(5)			
	Polson	3,420	7	9	2	6	7	1
	Ronan	1,950	4	7	3	3	3	0
	St. Ignatius	940	3	5	2	1	1	0
16	Dawson Co.	4,760	8	1	(7)			
	Richey	320	3	1	(2)	1	0	(1)
	Glendive	5,020	8	10	2	6	6	0
17	Roosevelt Co.	4,990	8	2	(6)			
	Wolf Point	3,050	7	8	1	6	1	(5)
	Bainville	220	3	2	(1)	1	0	(1)
	Brockton	370	3	1	(2)	1	0	(1)
	Culbertson	1,090	4	3	(1)	2	0	(2)
	Froid	320	3	2	(1)	1	0	(1)
	Poplar	1,060	4	5	1	2	0	(2)
18	Beaverhead Co.	3,910	7	14	7			
	Dillon	4,040	7	14	7	6	4	(2)
	Lima	350	3	2	(1)	1	1	0
19	Chouteau Co.	3,240	5	5	0			
	Fort Benton	1,600	4	6	2	3	2	(1)
	Geraldine	250	3	2	(1)	1	0	(1)
	Big Sandy	710	3	3	0	1	0	(1)
20	Valley Co.	4,020	7	5	(2)			
	Glasgow	3,410	7	11	4	6	4	(2)
	Nashua	550	3	2	(1)	1	0	(1)
	Opheim	170	3	2	(1)	1	0	(1)
	Fort Peck	250	3	4	1	1	3	2
21	Toole Co.	1640	3	8	5			
	Kevin	180	3	3	0	1	0	(1)
	Shelby	2,810	5	10	5	4	5	1
	Sunburst	470	3	2	(1)	1	0	(1)
22	Big Horn Co.	7,280	12	2	(10)			
	Hardin	3,040	7	11	4	6	3	(3)
	Lodge Grass	580	3	0	(3)	1	0	(1)
23	Musselshell Co.	1,680	3	1	(2)			
	Melstone	220	3	2	(1)	1	0	(1)
	Roundup	2,400	5	10	5	4	3	(1)
24	Blaine Co.	4,440	7	5	(2)			
	Chinook	1,600	4	7	3	3	1	(2)
	Harlem	960	3	2	(1)	1	0	(1)
25	Madison	3,650	5	12	7			
	Ennis	680	3	4	1	1	1	0
	Sheridan	620	3	4	1	1	0	(1)
	Twin Bridges	480	3	3	0	1	0	(1)
	Virginia City	170	3	4	1	1	1	0
26	Pondera Co.	3,130	5	4	(1)			
	Conrad	2,910	5	6	1	4	3	(1)
	Valier	660	3	3	0	1	1	0
27	Richland Co.	5,120	8	2	(6)			
	Fairview	1,180	4	3	(1)	2	0	(2)
	Sidney	5,500	8	9	1	6	4	(2)
28	Powell Co.	2,860	4	9	5			
	Deer Lodge	3,940	7	8	1	6	5	(1)
29	Rosebud Co.	9,540	16	11	(5)			
	Forsyth	2,660	5	9	4	4	4	0
30	Deer Ldg/Anaconda	9,980	17	38	21			

(See the last page of this schedule for an explanation of terms)

Montana Department of Revenue
License Distribution Limits
As of September 4, 1990

Co. No.	Quota Area	Census	Liquor Licenses: Issue Limit	Liquor Licenses: Issued and In Process	Liquor Licenses: Over (Undr) Limit	Beer Licenses (City Only): Issue Limit	Beer Licenses (City Only): Issued and In Process	Beer Licenses (City Only): Over (Undr) Limit
31	Teton	3,450	5	5	0			
	Choteau	1,680	4	4	0	3	4	1
	Dutton	370	3	2	(1)	1	0	(1)
15	Fairfield	600	3	3	0	1	0	(1)
32	Stillwater Co.	4,700	8	9	1	6	7	1
	Columbus	1,600	4	4	0	3	3	0
33	Treasure Co.	440	0	0	0	1	1	0
16	Hysham	460	3	2	(1)	1	1	0
34	Sheridan	1,910	3	4	1	1	0	(1)
	Medicine Lake	420	3	2	(1)	1	1	0
17	Outlook	140	3	1	(2)	1	0	(1)
	Plentywood	2,400	5	6	1	4	4	0
	Westby	330	3	2	(1)	1	0	(1)
35	Sanders Co.	5,370	9	10	1	1	0	(1)
	Hot Springs	550	3	3	0	1	0	(1)
	Plains	1,010	4	3	(1)	2	0	(2)
	Thompson Falls	1,670	4	4	0	3	1	(2)
36	Judith Basin Co	1,720	3	5	2			
	Hobson	290	3	2	(1)	1	0	(1)
	Stanford	490	3	3	0	1	1	0
37	Daniels Co.	1,260	1	3	2			
	Flaxville	130	3	2	(1)	1	0	(1)
	Scobey	1,210	4	6	2	2	1	(1)
38	Glacier	6,310	11	8	(3)	1	0	(1)
20	Browning	1,290	4	3	(1)	2	1	(1)
	Cutbank	3,500	7	10	3	6	3	(3)
39	Fallon Co.	1,150	1	1	0	1	0	(1)
	Baker	2,020	5	6	1	4	2	(2)
	Plevna	130	3	1	(2)	1	0	(1)
40	Sweetgrass Co.	1,520	3	2	(1)			
	Big Timber	1,680	4	6	2	3	3	0
41	McCone Co.	1,700	3	4	1	4	5	1
	Circle	800	3	3	0	1	1	0
42	Carter Co.	1,100	1	2	1			
	Ekalaka	500	3	3	0	1	0	(1)
43	Broadwater Co.	1,390	1	5	4	1	0	(1)
23	Townsend	2,110	5	5	0	4	4	0
44	Wheatland Co.	870	1	1	0	1	0	(1)
	Harlowton	1,070	4	5	1	2	3	1
24	Judith Gap	260	3	2	(1)	1	0	(1)
45	Prairie Co.	710	0	2	2	3	1	(2)
	Terry	890	3	3	0	1	0	(1)
46	Granite Co.	910	1	4	3			
	Drummond	420	3	3	0	1	1	0
	Philipsburg	1,270	4	6	2	2	1	(1)
47	Meagher Co.	810	1	6	5	1	0	(1)
	W. S. Springs	1,190	4	6	2	2	1	(1)
48	Liberty Co.	1,240	1	1	0			
	Chester	1,060	4	5	1	2	1	(1)
49	Park Co.	6,170	11	15	4	1	1	0
	Clyde Park	250	3	2	(1)	1	0	(1)
	Livingston	5,880	8	19	11	6	6	0
50	Garfield Co.	1,180	1	1	0	6	4	(2)
	Jordan	420	3	2	(1)	1	1	0
51	Jefferson Co.	5,680	9	7	(2)	6	5	(1)
	Boulder	1,540	4	4	0	3	2	(1)
	Whitehall	1,080	4	5	1	2	1	(1)

(See the last page of this schedule for an explanation of terms)

Montana Department of Revenue
License Distribution Limits
As of September 4, 1990

Co. No.	Quota Area	Census	Liquor Licenses Issue Limit	Liquor Licenses Issued and In Process	Liquor Licenses Over (Undr) Limit	Beer Licenses (City Only) Issue Limit	Beer Licenses (City Only) Issued and In Process	Beer Licenses (City Only) Over (Undr) Limit
52	Wibaux Co.	700	0	0	0			
	Wibaux	600	3	5	2	1	0	(1)
53	Golden Valley Co.	620	0	0	0			
	Lavina	170	3	2	(1)	1	0	(1)
	Ryegate	310	3	2	(1)	1	0	(1)
54	Mineral	2,150	3	8	5			
	Alberton	370	3	2	(1)	1	1	0
	Superior	880	3	4	1	1	1	0
55	Petroleum Co.	400	0	0	0			
	Winnett	200	3	2	(1)	1	0	(1)
56	Lincoln Co.	13,240	23	18	(5)			
	Eureka/Rexford	1,420	4	5	1	2	0	(2)
	Libby	2,820	5	6	1	4	6	2
	Troy	1,220	4	5	1	2	2	0
	TOTAL	804,740	1381	1426	45	416	324	(92)

CENSUS means the Census Bureau's 1988 population estimate.

ISSUE LIMIT means the liquor license quota plus the additional 33% of quota that can be transfered from other counties or 43% for incorporated areas with 10,000+ population. The limit for beer licenses is the quota. There can be no beer license transfers from other counties.

There can be liquor licenses over the limit if the extra licenses had been issued before the current quota was determined.

The number of beer licenses is limited only in incorporated cities and the five mile area outside of the city limits.

300 copies of this public document were published at an estimated cost of $1.03 per copy, for a total cost of $370.55, which includes $307.55 for printing and $63.00 for distribution.